



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION AND PERMIT FOR PRODUCTION OF FUEL ALCOHOL**

See general registration information on the back of this application. For additional information regarding this application you may call Taxpayer Services between 8 a.m. and 4:30 p.m. (CT), Monday through Friday, holidays excepted. Please see the back of this notice for local offices and phone numbers.

1. NAME AND EXACT LOCATION	2. BUSINESS MAILING ADDRESS
NAME (Give trade name at this location)	NAME (Enter corporation name if applicable)
Street, Highway, Community (Do not use P.O. Box #)	Street, or Route, P.O. Box #
City County State ZIP Code	City State ZIP CODE
3. City and state where business records are to be located	4. Business telephone number

5. Type of Ownership: ☐ Proprietorship ☐ Partnership ☐ Corporation ☐ Limited Liability Company
SSN _____ FEIN _____

6. Identify owners, officers, or partners

Name _____
Address _____
City, State, ZIP Code _____

Phone No. _____

Name _____
Address _____
City, State, ZIP Code _____

Phone No. _____

7. Is this fuel solely for your own use? ☐ Yes ☐ No If No, explain: _____

8. Estimated quantity of fuel alcohol to be produced annually. _____ Gallons

9. Estimated quantity to be sold to others. _____ Gallons

Production	Fee Required	Fee Paid
1. 1-999 Gallons	\$0.00	\$ _____ .
2. 1,000-2,500 Gallons	\$50.00	\$ _____ .
3. Over 2,500 Gallons	\$100.00	\$ _____ .
4. Total Fee		\$ _____ .

**FOR OFFICE
USE ONLY**

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In accordance with T.C.A. Section 60-4-101 and 102, I hereby apply for permission to produce fuel alcohol and I enclose \$ _____ as an annual license fee, required to produce such estimated quantity shown. Should my production exceed limitations imposed, I will remit additional fee without request.

SIGN
HERE

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405-B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

GENERAL REQUIREMENTS

If you are considering producing fuel alcohol, you must have a valid license from the Tennessee Department of Revenue prior to beginning operation.

This license must be renewed annually and a fee paid. The fee depends on the number of gallons that you anticipate producing and is as follows:

Up to 1,000 Gallons	\$0
1,000-2,500 Gallons	\$50
Over 2,500 Gallons	\$100

If your production is greater than anticipated and your fee should have been more, please send a letter of explanation and the additional fee to the department.

The State Alcoholic Beverage Commission will be notified when you have qualified to produce fuel alcohol. A federal permit must also be obtained from:

Bureau of Alcohol, Tobacco, and Firearms
P.O. Box 2994
Atlanta, GA 30370

While no proof level has been established for fuel alcohol, it must be denatured immediately after distillation. Employees with the Department of Revenue may inspect the production process to insure that the denaturing requirement is being met and that proper records are being kept.

Anyone selling fuel alcohol must be licensed and bonded with the Department, unless it is sold to a bonded licensee who will assume all reporting requirements and pay any taxes due. If the fuel alcohol is used solely for personal use, no tax is due.

Licensees must keep records of all fuel alcohol produced. If any of the alcohol is sold, information as to the amount sold, the date of the transaction, and the purchaser must be recorded. If tax is collected, this must be shown and the tax paid to the state.

ASSISTANCE

For additional information or assistance regarding this application you should contact the Department of Revenue. Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out of state callers may call (615) 253-0600. You may call either of these numbers between 8:00 a.m. and 4:30 p.m. (Central Time), Monday through Friday, holidays excepted. You may direct any correspondence or submit written information to the following address: Tennessee Department of Revenue, 500 Deaderick Street, Nashville, TN 37242.